different pH solubility in a range of from about 6 to about 7 such that the active ingredient portions in combination therewith are releasable at each pH value corresponding to each of the different pH solubilities, thereby providing a multiphasic release of the active ingredients.

24. The pharmaceutical formulation according to claim 23 wherein three portions of the active ingredient are combined with three polymers or mixtures of polymers, a first polymer or mixture of polymers soluble starting from a pH of 6, a second polymer or mixture of polymers soluble starting from a pH of 6.5, and a third polymer or mixture of polymers soluble starting from a pH of 7.

25. The pharmaceutical formulation according to claim 24 wherein 10 to 60% of the active ingredient is combined with the first polymer or mixture of polymers,10 to 60% is combined with the second polymer or mixture of polymers and 10 to 60% is combined with the third polymer or mixture of polymers.

26. The pharmaceutical formulation according to claim 23 wherein the active ingredient is mesalazine.

27. The pharmaceutical formulation according to claim 23 wherein the active ingredient is selected from the group consisting of steroids, antibiotics, anti-inflammatories and combinations thereof.

28. The pharmaceutical formulation according to claim 23 wherein the active ingredient portions are in the form of micro-tablets, tablets, granules, microgranules or pellets.

29. The pharmaceutical formulation according to claim 23 wherein the pharmaceutical formulation is in a form of a multilayer tablet.

30. The pharmaceutical formulation according to claim 23 wherein at least one of the

active ingredient portions combined with at least one polymer or mixture of polymers is in a form of a tablet, a layer or a microtablet, and further comprising a coating applied to the at least one active ingredient portion combined with the at least one polymer or mixture of polymers, the coating containing from 5 to 35% of the same polymer or mixture of polymers, from 0 to 10% of a fatty acid having from 12-20 carbon atoms and from 0 to 10% of a pharmaceutically acceptable plasticizer.

31. The pharmaceutical formulation according to claim 23 wherein at least one polymer or mixture of polymers is soluble starting at a pH of 6, and is selected from the group consisting of poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW, cellulose acetatephtalate, hydroxypropylmethylcellulosephtalate, hydroxypropylmethylcelluloseacetatesuccinate type L and mixtures thereof.

32. The pharmaceutical formulation according to claim 23 wherein at least one polymer or mixture of polymers is soluble starting at a pH of 6.5 and is selected from the group consisting of poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW, Hydroxypropylmethylcellulosephtalate, Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW, and mixtures thereof.

33. The pharmaceutical formulation according to claim 23 wherein at least one polymer or mixture of polymers is soluble starting at a pH of 7 and is selected from the group consisting of poly(methacrylic acid-co-methacrylate), 1:2, 135,000 MW, poly(methylacrylate-co-methyl methacrylate-co-trimethacrylic acid), 7:3:1, 400,000 MW, or Hydroxypropylmethylcellulosephtalate type M, and mixtures thereof.